

Nebraska Combined Filing Application

Form
11

1 Federal Employer ID or Social Security Number	2 Type of Application <input type="checkbox"/> Original <input type="checkbox"/> Add Locations to the Combined Return Filed Under: _____	Please Do Not Write In This Space
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3 Indicate Program to be Covered by this Application
☐ Sales and Use Tax (**requires electronic filing of returns**) ☐ Litter Fee

Name and Location Address	Name and Mailing Address
Name Doing Business As (dba)	Name
Legal Name	
Street Address (Do Not Use PO Box)	Street or Other Mailing Address
City State Zip Code	City State Zip Code

4 Name and Title of Authorized Representative to Contact Concerning this Application		
Name	Title	Date
Email Address	Phone Number	

5 Location of Records

(1) ☐ Same as Location Address (3) ☐ Other, Identify _____

(2) ☐ Same as Mailing Address Address City State Zip Code

6 Enter Business Locations which will be Reported on the Combined Return	
Nebraska ID Number	Business Name, Address, City, State and Zip Code

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Signature of Owner, Partner, Corporate Officer, Member, or Duly Authorized Individual	Title	Date	Phone Number
Email Address			

For Nebraska Department of Revenue Use Only

☐ Approved

The combined Nebraska Sales and Use Tax or Litter Fee ID number is: _____

☐ Disapproved

Authorized Signature _____ Date _____

This application may be faxed to **402-471-5927**.

Mail this application to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions

Sales and Use Tax. Any retailer engaged in business at more than one location must have **each** retail location licensed for sales tax. A [Nebraska Tax Application, Form 20](#), must be submitted to obtain a sales tax permit for each location. The retailer may choose to file a separate [Nebraska and Local Sales and Use Tax Return, Form 10](#), for each location or request permission to file one return under a combined ID number. A Form 20 for each location and a Form 11 may be submitted together. **Two requirements for combined filers are that they file electronically and on a monthly basis.** This application requests permission from the Nebraska Department of Revenue (Department) to file a monthly Form 10 under a combined Nebraska ID number. To qualify, each retail location must have common ownership. “Common ownership” means the same person or persons own at least 80% of each licensed location. When filing a combined return for sales and use tax, the combined return must be e-filed using the Department’s [NebFile for Business](#) program.

Litter Fee. Unlike the option available to sales tax filers to request to file a combined return, litter fee filers are required to file a combined return when they have multiple locations with common ownership. Litter fee filers are **required** to license each location and are also **required** to file a combined return for all locations making sales that are subject to litter fee. A [Nebraska Tax Application, Form 20](#), must be submitted to obtain a litter fee permit for **each** location. This application is used to obtain the combined ID number that they will use to file their combined [Nebraska Litter Fee Return, Form 28](#). All locations filing under the combined return must have common ownership. “Common ownership” means the same person or persons own at least 80% of each licensed location.

Adding Business Locations. A Form 20 must be filed to obtain an ID number for each retail business location. For sales tax, to file a new or existing location ID under an existing combined number, mark the box for “Add Location to the Combined Return” on line 2 and enter the combined state ID number. On line 6, enter the locations to be added to the combined return. Locations that are added to the combined return will no longer receive individual returns.

Restrictions. A combined number will not be assigned from this application until each location listed in line 6 has applied for its specific location ID number on a Form 20. In addition, the books, records, and accounts of all locations being combined must be kept at one business location.

If the Form 10 filed under the combined number is not filed by the due date, the Department may cancel the retailer’s authorization to file a combined sales and use tax return and require the filing of a separate Form 10 for each location.

Where to File. This application may be faxed to 402-471-5927, or be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.

Do Not Use This Application to Cancel Your Combined ID Number. The NebFile for Business sales and use tax program allows cancellation of the combined ID number by checking the box for permanently closed or sold businesses on the tax period selection page. To cancel specific location ID numbers that are sold or no longer making sales, complete a [Nebraska Change Request, Form 22](#).

For litter fee, the combined litter fee number can be cancelled by checking the “discontinuing” block on the face of Form 28 or by filing a Form 22.

For litter fee, to cancel specific location ID numbers that are no longer making sales subject to litter fee, complete a Form 22 or attach a list to the Form 28 with each location ID number that is to be cancelled.

If there is only one business location still operating after all of the other locations are cancelled, the remaining licensed location will begin receiving its own preidentified return.

Specific Instructions

Name and Mailing Address Information. Print the name and mailing address that you want to be used for information purposes, since the sales tax combined filers are required to e-file, the returns will no longer be mailed.

Line 1. Enter the federal employer ID number or Social Security number as shown on your federal income tax return.

Line 2. Check the type of application requested.

Line 4. The Authorized Contact Person will have the authority to receive the combined ID number assigned from this application.

Line 6. List all of the Nebraska ID numbers, names, and location addresses to be added on the combined return. If there is not adequate space for a complete list, attach an additional list. If you are submitting the Form 20 to apply for the location ID numbers at the same time as submitting the Form 11, leave the “Nebraska ID Number” field blank.

Authorized Signature. This application must be signed by the owner, partner, corporate officer, member, or other individual authorized to sign by a [power of attorney](#) on file with the Department.